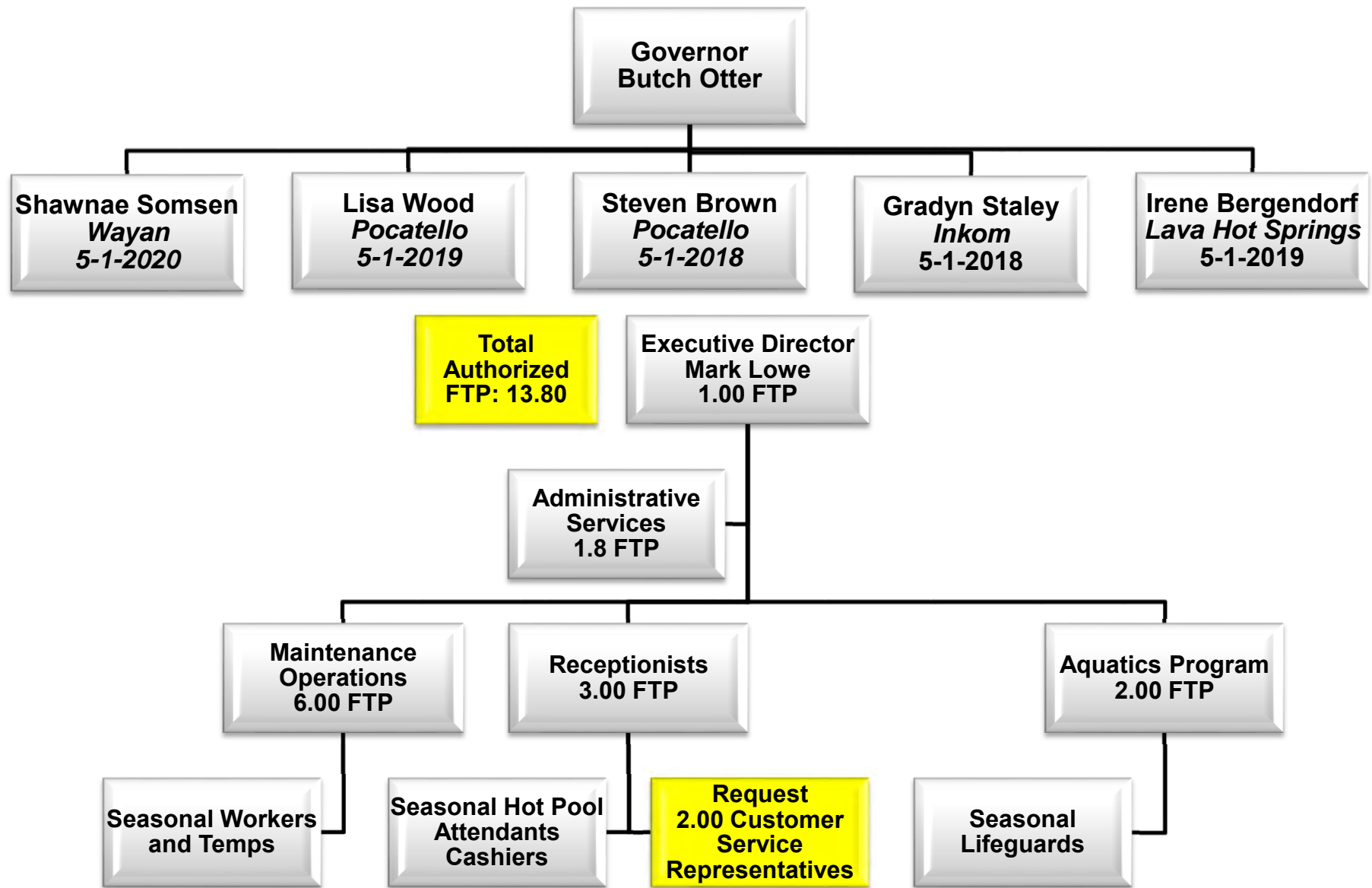


Lava Hot Springs Foundation Organizational Chart

Analyst: Houston



Lava Hot Springs Foundation

Analyst: Houston

FY 2016 Actual Expenditures by Division

			FTP	PC	OE	CO	T/B	LS	Total
0.30	FY 2016 Original Appropriation								
	0410-03	Ded	13.80	1,117,100	718,600	108,000	0	0	1,943,700
	0410-04	Ded	0.00	0	25,000	0	0	0	25,000
	Totals:		13.80	1,117,100	743,600	108,000	0	0	1,968,700
1.00	FY 2016 Total Appropriation								
	0410-03	Ded	13.80	1,117,100	718,600	108,000	0	0	1,943,700
	0410-04	Ded	0.00	0	25,000	0	0	0	25,000
	Totals:		13.80	1,117,100	743,600	108,000	0	0	1,968,700
1.61	Reverted Appropriation :								
	0410-03	Ded	0.00	(34,800)	(60,700)	(37,400)	0	0	(132,900)
	Totals:		0.00	(34,800)	(60,700)	(37,400)	0	0	(132,900)
2.00	FY 2016 Actual Expenditures								
	0410-03	Ded	13.80	1,082,300	657,900	70,600	0	0	1,810,800
	Lava Hot Springs Foundation			1,082,300	657,900	70,600	0	0	1,810,800
	0410-04	Ded	0.00	0	25,000	0	0	0	25,000
	Lava Hot Springs Capital Improvement			0	25,000	0	0	0	25,000
	Totals:		13.80	1,082,300	682,900	70,600	0	0	1,835,800
Difference: Actual Expenditures minus Total Appropriation									
	0410-03	Ded		(34,800)	(60,700)	(37,400)	0	0	(132,900)
	Lava Hot Springs Foundation			(3.1%)	(8.4%)	(34.6%)	N/A	N/A	(6.8%)
	0410-04	Ded		0	0	0	0	0	0
	Lava Hot Springs Capital Improvement			N/A	0.0%	N/A	N/A	N/A	0.0%
	Difference From Total Approp			(34,800)	(60,700)	(37,400)	0	0	(132,900)
	Percent Diff From Total Approp			(3.1%)	(8.2%)	(34.6%)	N/A	N/A	(6.8%)

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : 2018Agency/Department: Lava Hot Springs FoundationAgency Number: 341Original Request Date: August 31, 2016or Revision Request Date: Page 5 of 21Sources and Uses:

FUND NAME:	Public Recreation	FUND CODE:	0410-03	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				152,600	302,300	546,900	479,300	338,100
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				152,600	302,300	546,900	479,300	338,100
4. Revenues (from Form B-11)				2,220,100	2,433,600	2,698,600	2,701,000	2,701,000
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
8. Total Available for Year				2,372,700	2,735,900	3,245,500	3,180,300	3,039,100
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference: 0410-04		0	0	950,000	800,000	650,000
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				2,112,600	2,374,400	1,968,700	2,042,200	2,263,400
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions				(88,800)	(169,200)	(132,900)	0	0
17. Current Year Reappropriation				54,000	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				2,077,800	2,205,200	1,835,800	2,042,200	2,263,400
20. Ending Cash Balance				294,900	546,900	459,700	338,100	125,700
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				294,900	546,900	479,300	338,100	125,700
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				2,077,800	2,205,200	1,835,800	2,042,200	2,263,400
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

FORM B12: ANALYSIS OF FUND BALANCESRequest for Fiscal Year : **2018**Agency/Department: **Lava Hot Springs Foundation**Agency Number: **341**Original Request Date: **August 31, 2016**

or Revision Request Date: _____

Page **6** of **21**Sources and Uses:

FUND NAME:	Capital Improvements	FUND CODE:	0410-04	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
1. Beginning Free Fund Balance				291,000	291,900	291,300	1,219,300	1,729,300
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
3. Beginning Cash Balance				291,000	291,900	291,300	1,219,300	1,729,300
4. Revenues (from Form B-11)				800	(600)	3,000	5,000	1,000
5. Non-Revenue Receipts and Other Adjustments								
6. Statutory Transfers in:		Fund or Reference:						
7. Operating Transfers in:		Fund or Reference:	0410-03			950,000	800,000	650,000
8. Total Available for Year				291,800	291,300	1,244,300	2,024,300	2,380,300
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				0	0	25,000	295,000	1,650,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions				0	0	0	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				0	0	25,000	295,000	1,650,000
20. Ending Cash Balance				291,900	291,300	1,219,300	1,729,300	730,300
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				291,900	291,300	1,219,300	1,729,300	730,300
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				0	0	25,000	295,000	1,650,000
26. Outstanding Loans (if this fund is part of a loan program)								

Notes:

Lava Hot Springs Foundation

FY 2017 JFAC Action

	FTP	Gen	Ded	Fed	Total
FY 2016 Original Appropriation	13.80	0	1,968,700	0	1,968,700
FY 2016 Total Appropriation	13.80	0	1,968,700	0	1,968,700
FY 2016 Estimated Expenditures	13.80	0	1,968,700	0	1,968,700
Removal of One-Time Expenditures	0.00	0	(133,000)	0	(133,000)
FY 2017 Base	13.80	0	1,835,700	0	1,835,700
Benefit Costs	0.00	0	16,600	0	16,600
Replacement Items	0.00	0	131,000	0	131,000
Statewide Cost Allocation	0.00	0	17,600	0	17,600
27th Payroll	0.00	0	22,400	0	22,400
Change in Employee Compensation	0.00	0	18,900	0	18,900
FY 2017 Program Maintenance	13.80	0	2,042,200	0	2,042,200
Line Items					
1. Re-configure Customer Service Area	0.00	0	225,000	0	225,000
2. Add Dressing Room Doors	0.00	0	15,000	0	15,000
3. Seal Coat Parking Lots	0.00	0	30,000	0	30,000
4. Hot Springs Feasibility Study	0.00	0	25,000	0	25,000
FY 2017 Total	13.80	0	2,337,200	0	2,337,200
Chg from FY 2016 Orig Approp.	0.00	0	368,500	0	368,500
% Chg from FY 2016 Orig Approp.	0.0%		18.7%		18.7%

Lava Hot Springs Foundation

Analyst: Houston

Historical Summary

OPERATING BUDGET	FY 2016 Total App	FY 2016 Actual	FY 2017 Approp	FY 2018 Request	FY 2018 Gov Rec
BY FUND CATEGORY					
Dedicated	1,968,700	1,835,800	2,337,200	3,913,400	2,214,500
Percent Change:		(6.8%)	27.3%	67.4%	(5.2%)
BY OBJECT OF EXPENDITURE					
Personnel Costs	1,117,100	1,082,300	1,175,000	1,350,300	1,271,400
Operating Expenditures	743,600	682,900	791,200	745,600	745,600
Capital Outlay	108,000	70,600	371,000	1,817,500	197,500
Total:	1,968,700	1,835,800	2,337,200	3,913,400	2,214,500
Full-Time Positions (FTP)	13.80	13.80	13.80	15.80	15.80

Division Description

Land administered by the Lava Hot Springs Foundation, consisting of 178 acres along the Portneuf River in Bannock County, was purchased from the tribal government by the federal government in 1902. Later that year, the federal government ceded the land to the state of Idaho, with the provision that the state reserve the land for public use under such regulation as the state may prescribe. The state created the foundation to manage the land. In 1962 and 1963, severe flooding damaged the foundation's swimming pools and hot baths. Subsequently, the foundation implemented a rebuilding program culminating in the construction of a new swimming pool recreation complex which was dedicated in August 1969.

Section 67-4401, Idaho Code, states that all rights to operate, manage, and control Lava Hot Springs are vested in the Lava Hot Springs Foundation. Such foundation shall consist of a five member board, appointed by the Governor, on a staggered basis, for six-year terms. The foundation employs 13.80 full-time equivalent positions and about 58 part-time people in the summer when the large swimming pool is open. The 25-yard pool of the olympic swimming complex and Kiddie Cove are enclosed and continue to operate during the winter months. The hot baths are open all year. The Lava Hot Springs Foundation is a self-sustaining financial operation with all operating revenues generated from hot baths and swimming pool entrance fees, swimsuit, towel, and locker rentals, miscellaneous merchandise sales, and lease agreements.

Lava Hot Springs Foundation

Analyst: Houston

Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2017 Original Appropriation	13.80	0	2,337,200	13.80	0	2,337,200
Removal of One-Time Expenditures	0.00	0	(449,000)	0.00	0	(449,000)
FY 2018 Base	13.80	0	1,888,200	13.80	0	1,888,200
Benefit Costs	0.00	0	17,600	0.00	0	12,500
Replacement Items	0.00	0	167,500	0.00	0	167,500
Statewide Cost Allocation	0.00	0	9,300	0.00	0	9,300
Change in Employee Compensation	0.00	0	9,700	0.00	0	18,600
FY 2018 Program Maintenance	13.80	0	2,092,300	13.80	0	2,096,100
1. Increase Baseline Pay	0.00	0	77,000	0.00	0	0
2. Customer Service Representatives	2.00	0	94,000	2.00	0	88,300
3. Construct Parking Facility	0.00	0	1,650,000	0.00	0	30,000
Cybersecurity Insurance	0.00	0	100	0.00	0	100
FY 2018 Total	15.80	0	3,913,400	15.80	0	2,214,500
Change from Original Appropriation	2.00	0	1,576,200	2.00	0	(122,700)
% Change from Original Appropriation			67.4%			(5.2%)

Lava Hot Springs Foundation

Analyst: Houston

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2017 Original Appropriation	13.80	0	2,337,200	0	2,337,200

Removal of One-Time Expenditures

Removes funding provided for one-time items including \$23,000 for the 27th payroll, \$131,000 for replacement items, \$225,000 to reconfigure the hot pool customer service area, \$15,000 to add dressing room doors, \$30,000 to seal coat the parking lots, and \$25,000 for a feasibility study to develop Chicken Soup Hot Springs.

Agency Request	0.00	0	(449,000)	0	(449,000)
Governor's Recommendation	0.00	0	(449,000)	0	(449,000)

FY 2018 Base					
Agency Request	13.80	0	1,888,200	0	1,888,200
Governor's Recommendation	13.80	0	1,888,200	0	1,888,200

Benefit Costs

Employer-paid benefit changes including a 10% increase (or \$1,220 per eligible FTP) for health insurance, bringing the total annual cost to \$13,460 per FTP, and adjustments in workers' compensation that vary by agency.

Agency Request	0.00	0	17,600	0	17,600
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The Governor recommends \$13,100 per eligible FTP for health insurance, an increase of \$860 or 7%, and proposes to reduce the health insurance benefit from 30 to six months for employees on disability status.

Governor's Recommendation	0.00	0	12,500	0	12,500
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Replacement Items

Replacement items include \$40,000 for eight pumps and motors; \$50,000 to repair or replace decks; \$67,500 to replace 45 lockers; and \$10,000 for pool equipment for a total of \$167,500.

Agency Request	0.00	0	167,500	0	167,500
Governor's Recommendation	0.00	0	167,500	0	167,500

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will decrease by \$1,000, Risk management fees will increase by \$11,800, State Controller fees will decrease by \$1,400, and State Treasurer fees will decrease by \$100, for a net increase of \$9,300.

Agency Request	0.00	0	9,300	0	9,300
Governor's Recommendation	0.00	0	9,300	0	9,300

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

Agency Request	0.00	0	9,700	0	9,700
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The Governor recommends a 3% increase in employee compensation, distributed on merit. He does not recommend a compensation increase for group and temporary positions.

Governor's Recommendation	0.00	0	18,600	0	18,600
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FY 2018 Program Maintenance					
Agency Request	13.80	0	2,092,300	0	2,092,300
Governor's Recommendation	13.80	0	2,096,100	0	2,096,100

Lava Hot Springs Foundation

Analyst: Houston

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
1. Increase Baseline Pay					
<p>The foundation requests \$77,000 to fund a \$1 per hour pay increase for the agency's 16 full-time and part-time permanent employees, and dozens of seasonal employees. Turnover of classified employees was 23% last year. A \$1 per hour increase would average 7% for permanent employees. Furthermore, the payline for seasonal workers has not changed since 2007. Due to limited local labor availability, the foundation draws employees from communities 20 to 40 miles away. The average hourly wage for non-classified employees of \$8.86 makes travel expenses prohibitive. A \$1 per hour increase for seasonals would average 11.3%. The request is broken down into \$35,500 for permanent salaries, \$6,800 for permanent benefits, and \$34,700 for seasonal employees for a total of \$77,000. [Ongoing]</p>					
Agency Request	0.00	0	77,000	0	77,000
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
2. Customer Service Representatives					
<p>The foundation requests \$94,000 to hire two permanent customer service representatives, at 90% of paygrade G, to meet the demand created by increased attendance and usage of the state swimming pool and hot pool facilities. From calendar year 2008 to 2015, attendance at the facilities increased over 50%, taxing the ability to adequately staff the facilities. The foundation has increased the number of part-time temporary employees to fill the gaps but is limited by the requirement that such employees work only 19 hours per week. The hot pool facility operates 363 days per year from 8 AM until 11 PM. There are three full-time employees working rotating shifts who are responsible for greeting customers, searching bags for contraband, providing facility information and acting as lead person for staff dealing with issues and customer problems. Availability of staff to cover positions for sickness and vacation is limited. The foundation states that leaving the positions unmanned is not an option. Establishing these two positions will create the ability to maximize the effectiveness of personnel at both facilities. The request includes \$54,400 for salaries (\$13.07/hr.) and \$39,600 for benefits calculated at 90% of policy for paygrade G. [Ongoing]</p>					
Agency Request	2.00	0	94,000	0	94,000
<i>The Governor removes \$5,700. All position costs have been adjusted for the lower health insurance increase, and have been adjusted to 80% of the recommended payline.</i>					
Governor's Recommendation	2.00	0	88,300	0	88,300
3. Construct Parking Facility					
<p>The foundation requests \$1,650,000 from the Lava Hot Springs Capital Improvement Fund (swimming pool, hot pool, and rental income) to construct a parking facility. The parking structure would be located on an existing surface parking lot, occupy about 13,500 square feet, and accommodate about 40 additional parking spots. The foundation states the inability of patrons of the World Famous Hot Pools, the Olympic Swimming Complex and the City of Lava Hot Springs to find parking is becoming critical to the point of losing paying customers. Congestion in parking areas during peak hours has impeded the ability of emergency vehicles to reach and assist citizens needing medical care. Attendance over the past ten years has seen a 60% increase at the pools with no increase in parking space. The disc golf course adjacent to the Olympic swimming complex is converted to parking during the peak summer season. However, this is not available through the winter months and it is hard on the park's grass in the summer. Funding for this one-time expenditure has been set-aside in the Capital Improvement Fund. Ongoing operating expenditures should be minimal assuming hot water is used in a snowmelt system. [One-time]</p>					
Agency Request	0.00	0	1,650,000	0	1,650,000
<p><i>The Governor recommends appropriation from the Lava Hot Springs Capital Improvement Fund to conduct preliminary engineering and design work for the construction of a parking garage near the hot pool facility. The Governor recommends the agency work with city, state, and federal partners to identify and pursue the most cost-efficient solution allowed by the National Park Service. [One-time]</i></p>					
Governor's Recommendation	0.00	0	30,000	0	30,000

Lava Hot Springs Foundation

Analyst: Houston

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Cybersecurity Insurance					
Risk Management in the Department of Administration is acquiring \$25 million of cybersecurity liability insurance for state government. The coverage began on December 1, 2016, and the one-time cost of \$330,000 for FY 2017 will be spread amongst agencies, with an additional \$903,300 requested as ongoing for FY 2018. Of the total for FY 2018, \$333,300 is to build a premium reserve fund for future deductibles, and \$570,000 will be for the premium.					
Agency Request	0.00	0	100	0	100
<i>The Governor recommends all funding be ongoing.</i>					
Governor's Recommendation	0.00	0	100	0	100
FY 2018 Total					
Agency Request	15.80	0	3,913,400	0	3,913,400
Governor's Recommendation	15.80	0	2,214,500	0	2,214,500
Agency Request					
Change from Original App	2.00	0	1,576,200	0	1,576,200
% Change from Original App	14.5%		67.4%		67.4%
Governor's Recommendation					
Change from Original App	2.00	0	(122,700)	0	(122,700)
% Change from Original App	14.5%		(5.2%)		(5.2%)

Lava Hot Springs Foundation FY 2018 Replacement Items

Replacement Items	Ave Cost per Unit	Quantity in Stock	Quantity Requested	Total Request	Gov Rec Quantity	Total Gov Rec
Decks	50,000	1	1	\$50,000	1	\$50,000
lockers @ swimming pool	1,500	45	45	\$67,500	45	\$67,500
Non-motorized Pool Equipment	10,000	4	1	\$10,000	1	\$10,000
pumps and motors	5,000	37	8	\$40,000	8	\$40,000
Grand Total		87	55	\$167,500	55	\$167,500